U.S. BANKRUPTCY

To: Hon Judge Peck

From: Dmitry Metlitsky

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CC: The office of the US Trustee, LBHI attorneys

Subject: Chapter 11 Case No 08-13555 (JMP) Lehman Bros and Holding

Priority claim 5258 for \$6545

Docket 26236

Honorable Judge,

I have received the correspondence that the LEH is seeking to expunge my priority claim as part of the above-referenced docket on the grounds that 401k contribution is optional and 401k losses are not firm's fault.

To that, I would like to add the following:

- 1. 401k contribution was promised as part of the employment contract and the firm has always paid them. The firm cannot use the fact of the bankruptcy filing to renege on the contribution that was accrued (including accrual for the accounting purposes) and constituted part of the regular employee benefit package and unpaid employee benefits have special protection under the US Bankruptcy law.
- Part of my claim is attributed to the law in the 401. I am not seeking compensation for the general loss of the account value due to adverse market conditions. I am seeking a compensation as I have held an investment in the "Stable Value Fund" (note: NOT LEH stock) that has relied on the insurance wrapper. LEH bankruptcy triggered termination of only one of those wrappers (apparently, as LEH did not pay for it) thus causing "Stable value fund" to "break the buck".
 Please Jens LEH matten to expense.

Should you have any question with regards to the matter above, please do not hesitate to contact me.

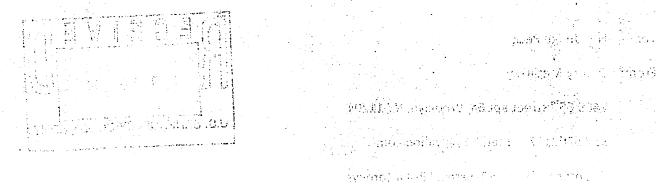
Dmitry Metlitsky

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